Sectt. II-27—100,006—21-5-53.

Finance (1948) Department.

MS- SERIES.

G.O. No. 115

Dated 3-2-1948

[Despatch Abstract.]

Income-tax - Assessment of - Persons leaving for Pakistan - Certificate for payment of taxes - Production of - Letter from the Government of India - Communicated to Heads of Departments.

GOVERNMENT OF MADRAS.
Abstract.

Incometax - Assessment of - Persons leaving for Pakistan - Certificate for payment of taxes - Production of - Letter from the Government of India - Communicated to Heads of Departments.

FINANCE DEPARTMENT

G.O. Ms. No. 118. Dated the 3rd February 1948.

Read:-

Letter from the Government of India, Ministry of Finance (Revenue Division), C.No. 13(1)/I.T.48. dated 7.1.1948.

.....

Order:-

Communicated to all Heads of Departments for necessary action.

(By Order of His Excellency the Governor).

x x x

To
The Accountant-General, Madras.
The Audit Officer, Tungabhadra Project, Hospet, Bellary.
All Heads of Departments (including Collectors and District Judges).
The Secretary, Public Service Commission, Madras.
The Principal Private Secretary to Hon'ble the Premier.
The Departments of the Secretariat.
The Secretariat Library of Madras Legislature.
Copy to the Finance(Central Cash Bureau) Department.

...

Copy of letter No. C.No. 13(1)/I.T./48 dated 7.1.1948 from the Deputy Secretary to the Government of India, Ministry of Finance (Revenue Division), New Delhi to all Provincial Governments and Chief Commissioners.

Sub:- Persons leaving for Pakistan - Assessment under section 24-A - Certificate for payment of taxes - Production of.

I am directed to invite a reference to this Department's letter C.No. 15(5)/I.T./44 dated 16th July 1945 according to which disbursing officers who make payments to Contractors and other non-officials are required to intimate details of such payments to the Assistant Director of Inspection, Madras. The Government of India understand that several persons who intend migrating to Pakistan with a view to settle down there permanently are hastily making final settlements with the various disbursing officers and receiving large sums of money in settlement of their claims. Under section 24-A of the Indian Income Tax Act these persons are liable to be assessed in respect of their profits upto the probable date of their departure from India whenever the Income-tax Officer gets information of such departure from India. With a view to enable the Incometax Officers concerned to complete the assessment and collect the tax due by such persons before they leave India, it is necessary that any information regarding such departure which may come to the notice of the disbursing officers should be passed on to the Income-tax Officers concerned without any delay and that steps should be taken to see that the persons concerned has settled his income-tax dues before he leaves India. I am accordingly to state that the Government of India would be grateful if the Government of (Madras, etc) will be good enough to direct all disbursing officers in their jurisdiction to report to the nearest Income-tax Officer the probable amount payable to any

such person (with full name and address) as soon as a claim has been received by him and to defer payment of the amount due till the party concerned produces a certificate from the Income-tax Officer to the effect that all income-tax dues have been paid.

2. I am directed to mention that the Government of India have issued instructions on these lines to all disbursing officers under their control.

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/True copy/

Superintendent,
Madras Record Office.

k.y.s. 27.6.

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